

Idaho State Income Tax Information

State Abbreviation:	ID
State Tax Withholding State Code:	16
Acceptable Exemption Form:	W-4
Basis For Withholding:	State or Federal Exemptions
Acceptable Exemption Data:	S, M / Number of Exemptions
TSP Deferred:	Yes
Special Coding:	None
Additional Information:	If a state income tax certificate has not been processed or if a valid state exemption code is not present, the Federal exemptions will be used in the computation of state tax.

Withholding Formula ►(Effective Pay Period 8, 2008)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes flexible spending account – health care and dependent care deductions) from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times ►27◄ to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the annual wages to compute the taxable income.

$$\text{Exemption Allowance} = \text{►\$3,500◄} \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual Idaho tax withholding.

Tax Withholding Table
Single

If the Amount of Taxable Income Is:		The Amount of Idaho Tax Withholding Should Be:			
Over:	But Not Over:				
					Of Excess Over:
\$ 0	\$ ►1,950	\$ 0.00	plus	0.0%	\$ 0
1,950	3,222	0.00	plus	1.6%	►1,950
3,222	4,494	20.00	plus	3.6%	3,222
4,494	5,766	66.00	plus	4.1%	4,494
5,766	7,038	118.00	plus	5.1%	5,766
7,038	8,310	183.00	plus	6.1%	7,038
8,310	11,490	261.00	plus	7.1%	8,310
11,490	27,391	487.00	plus	7.4%	11,490
27,391 ◄	and over	1,664.00	plus	7.8%	27,391 ◄

Married

**If the Amount of
Taxable Income Is:**

**The Amount of Idaho
Tax Withholding Should Be:**

Over:	But Not Over:				Of Excess Over:
\$ 0	\$ ▶7,400	\$ 0.00	plus	0.0%	\$ 0
7,400	9,944	0.00	plus	1.6%	▶7,400
9,944	12,488	41.00	plus	3.6%	9,944
12,488	15,032	133.00	plus	4.1%	12,488
15,032	17,576	237.00	plus	5.1%	15,032
17,576	20,120	367.00	plus	6.1%	17,576
20,120	26,480	522.00	plus	7.1%	20,120
26,480	58,282	974.00	plus	7.4%	26,480
58,282◀	and over	3,327.00	plus	7.8%	58,282◀

7. Divide the annual Idaho tax withholding by ▶27◀ and round to the nearest dollar to obtain the biweekly Idaho tax withholding.